



## STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-3956

October 18, 1978

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Third District, San Rafael

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Fourth District, Pasadena

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Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 78/185

TO COUNTY ASSESSORS

CHANGE IN PROCEDURE FOR PROCESSING OF ANNEXATIONS  
TO CITIES AND DISTRICTS (LOCAL AGENCIES)

A question exists under Proposition 13, whether local agencies can extend the tax base for bond service to property annexed after July 1st, 1978. Until such time as this question is clarified, and in order to maintain tax-rate area changes on a current basis, the State Board of Equalization will assign separate tax-rate area numbers to such annexations.

To accomplish this, the following procedures will be used:

1. Determine from county auditors' records which local agencies had voter approved bonds as of July 1st, 1978. For annexations under Local Agency Formation Commission jurisdiction, only those having a certificate of completion dated after July 1st, 1978, will be segregated. For local agencies not under Local Agency Formation Commission jurisdiction, the date of adoption of the resolution will determine whether or not the annexation will be segregated.
2. A new tax-rate area number will be assigned to territories annexed to bonded local agencies.
3. Existing tax-rate area numbers will be assigned to annexations to local agencies that do not have bonded indebtedness.

To insure the compatibility of the local roll and the Board Roll, those counties originating their own tax-rate area numbers (Alameda, Los Angeles, Orange, San Diego, Santa Clara, and Ventura) should conform to these procedures.

If you have any questions, please contact Mr. Martin Rohrke at (916) 445-6950.

Sincerely,

Douglas D. Bell  
Executive Secretary

DDB:dc

cc: County Auditors  
Map Service Subscribers